

FYE 2009 Review - Annual Financial Report

School District: Beechwood Independent
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 Date: 1/28/2010
 1st Audit Reviewer: Kem Delaney-Ellis
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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,356,675.47	4,395,499.74	-38,824.27	4,395,499.00	0.74	
Revenue (State) - 3900 (On-Behalf Payments)	1,198,996.80	1,168,080.90	30,915.90	0.00	1,168,080.90	
Revenue (State) - 3XXX (Not 3900)	2,748,765.85	2,748,765.85	0.00	3,916,847.00	-1,168,081.15	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	8,304,438.12	8,312,346.49	-7,908.37	8,312,346.00	0.49	
Expenditures-Not including Transfers Out or On Behalf	7,275,944.85	7,258,581.49	17,363.36	8,426,661.00	-1,168,079.51	
Expenditures-On Behalf	1,198,996.80	1,168,080.90	30,915.90	0.00	1,168,080.90	
Total Expenditures	8,474,941.65	8,426,662.39	48,279.26	8,426,661.00	1.39	
Excess (Deficiency) of Revenues Over Expenditures	-170,503.53	-114,315.90	-56,187.63	-114,315.00	-0.90	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	32,930.00	45,664.83	-12,734.83	45,665.00	-0.17	
Total Other Financing Sources, Uses and Transfers	-32,930.00	-45,664.83	12,734.83	-45,665.00	0.17	
Net Change in Fund Balance	-203,433.53	-159,980.73	-43,452.80	-159,980.00	-0.73	
Beginning Fund Balance - July 1	2,000,641.46	2,003,296.31	-2,654.85	2,041,547.00	-38,250.69	
Ending Balance - June 30	1,797,207.93	1,843,315.58	-46,107.65	1,881,567.00	-38,251.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	1,198,996.80	1,168,080.90	30,915.90	0.00	1,168,080.90	
On-Behalf Expenditures by Fund	1,198,996.80	1,168,080.90	30,915.90	0.00	1,168,080.90	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	17,428.46	17,428.46	0.00	17,428.00	0.46	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	221,582.10	221,582.10	0.00	221,582.00	0.10	
Revenue (Federal) – 4XXX	447,978.70	447,978.70	0.00	447,979.00	-0.30	
Total Revenues	686,989.26	686,989.26	0.00	686,989.00	0.26	
Expenditures-Not including Transfers Out and not 0280	690,609.99	690,530.49	79.50	690,530.00	0.49	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	690,609.99	690,530.49	79.50	690,530.00	0.49	
Excess (Deficiency) of Revenues Over Expenditures	-3,620.73	-3,541.23	-79.50	-3,541.00	-0.23	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	20,930.00	20,930.00	0.00	20,930.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	20,930.00	20,930.00	0.00	20,930.00	0.00	
Net Change in Fund Balance	17,309.27	17,388.77	-79.50	17,389.00	-0.23	
Beginning Fund Balance - July 1	0.00	0.00	0.00	91,815.00	-91,815.00	
Ending Balance - June 30	17,309.27	17,388.77	-79.50	109,204.00	-91,815.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	100,155.00	100,155.00	0.00	100,155.00	0.00	
Total Revenues	100,155.00	100,155.00	0.00	100,155.00	0.00	
Expenditures-Not including Transfers Out	100,121.40	0.00	100,121.40	0.00	0.00	
Total Expenditures	100,121.40	0.00	100,121.40	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	33.60	100,155.00	-100,121.40	100,155.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	100,121.40	-100,121.40	100,121.00	0.40	
Total Other Financing Sources, Uses and Transfers	0.00	-100,121.40	100,121.40	-100,121.00	-0.40	
Net Change in Fund Balance	33.60	33.60	0.00	34.00	-0.40	
Beginning Fund Balance - July 1	0.00	0.00	0.00	19,837.00	-19,837.00	Beginning balance will be determined
Ending Balance - June 30	33.60	33.60	0.00	19,871.00	-19,837.40	Fund balance to be explained
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	555,596.00	555,596.00	0.00	555,596.00	0.00	
Revenue (State) – 3XXX	158,508.00	158,508.00	0.00	158,508.00	0.00	
Total Revenues	714,104.00	714,104.00	0.00	714,104.00	0.00	
Expenditures-Not including Transfers Out	438,077.72	0.00	438,077.72	0.00	0.00	
Total Expenditures	438,077.72	0.00	438,077.72	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	276,026.28	714,104.00	-438,077.72	714,104.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	950,311.72	-950,311.72	950,312.00	-0.28	
Total Other Financing Sources, Uses and Transfers	0.00	-950,311.72	950,311.72	-950,312.00	0.28	
Net Change in Fund Balance	276,026.28	-236,207.72	512,234.00	-236,208.00	0.28	
Beginning Fund Balance - July 1	0.00	512,234.00	-512,234.00	583,533.00	-71,299.00	Beginning balance to be determined
Ending Balance - June 30	276,026.28	276,026.28	0.00	347,325.00	-71,298.72	Fund balance to be explained

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	457,922.87	499,364.69	-41,441.82	499,365.00	-0.31	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	457,922.87	499,364.69	-41,441.82	499,365.00	-0.31	
Excess (Deficiency) of Revenues Over Expenditures	-457,922.87	-499,364.69	41,441.82	-499,365.00	0.31	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	218,898.00	512,234.00	-293,336.00	512,234.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	218,898.00	512,234.00	-293,336.00	512,234.00	0.00	
Net Change in Fund Balance	-239,024.87	12,869.31	-251,894.18	12,869.00	0.31	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-239,024.87	12,869.31	-251,894.18	12,869.00	0.31	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	30.71	-30.71	31.00	-0.29	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	30.71	-30.71	31.00	-0.29	
Expenditures - Not Including Transfers Out	0.00	551,164.83	-551,164.83	551,165.00	-0.17	
Total Expenditures	0.00	551,164.83	-551,164.83	551,165.00	-0.17	
Excess (Deficiency) of Revenues Over Expenditures	0.00	-551,134.12	551,134.12	-551,134.00	-0.12	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	550,933.95	-550,933.95	550,934.00	-0.05	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	550,933.95	-550,933.95	550,934.00	-0.05	
Net Change in Fund Balance	0.00	-200.17	200.17	-200.00	-0.17	
Beginning Fund Balance - July 1	0.00	384.34	-384.34	384.00	0.34	
Ending Balance - June 30	0.00	184.17	-184.17	184.00	0.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	384.34	-384.34	0.00	384.34	Beginning balance will be determined
Ending Balance - June 30	0.00	384.34	-384.34	0.00	384.34	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	9,805,686.38	9,813,625.46	-7,939.08	9,813,625.00	0.46	
Total Expenditures - Governmental Funds	10,161,673.63	10,167,722.40	-6,048.77	10,167,721.00	1.40	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-355,987.25	-354,096.94	-1,890.31	-354,096.00	-0.94	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	206,898.00	-12,000.00	218,898.00	-12,000.00	0.00	
Net Change in Fund Balance - Governmental Funds	-149,089.25	-366,096.94	217,007.69	-366,096.00	-0.94	
Beginning Fund Balance - July 1 - Governmental Funds	2,000,641.46	2,516,298.99	-515,657.53	2,737,116.00	-220,817.01	Beginning balance will be determined
Ending Fund Balance - June 30 - Governmental Funds	1,851,552.21	2,150,202.05	-298,649.84	2,371,020.00	-220,817.95	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	215,582.13	215,582.13	0.00	215,582.00	0.13	
Total Operating Revenues	215,582.13	215,582.13	0.00	215,582.00	0.13	
Expenditures-Not including Transfers Out or On-behalf	282,027.24	296,740.32	-14,713.08	326,377.00	-29,636.68	
Expenditures-On Behalf	28,968.67	29,638.13	-669.46	0.00	29,638.13	
Expenditures - Depreciation Only (Fund 81)	0.00	7,178.48	-7,178.48	7,178.00	0.48	
Total Operating Expenses	310,995.91	333,556.93	-22,561.02	333,555.00	1.93	
Operating Income (Loss)	-95,413.78	-117,974.80	22,561.02	-117,973.00	-1.80	
Non-Operating Revenue - Interest Income Only (Local) - 1510	24.23	24.23	0.00	24.00	0.23	
Revenue (State) - 3XXX	2,992.00	2,992.00	0.00	2,992.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	28,968.67	29,638.13	-669.46	29,638.00	0.13	
Donated Commodities - 4550	0.00	14,260.00	-14,260.00	14,260.00	0.00	
Revenue (Federal) - 4XXX, not 4550	47,979.00	47,979.00	0.00	47,979.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	12,000.00	-12,000.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	79,963.90	94,893.36	-14,929.46	106,893.00	-11,999.64	
Other Financing Sources - Transfers In Only - 52XX Transfers	12,000.00	12,000.00	0.00	0.00	12,000.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	12,000.00	12,000.00	0.00	0.00	12,000.00	
Change in Net Assets	-3,449.88	-11,081.44	7,631.56	-11,080.00	-1.44	
Beginning Net Assets - July 1	8,922.79	8,922.79	0.00	64,978.00	-56,055.21	Beginning balance will be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	5,472.91	-2,158.65	7,631.56	53,898.00	-56,056.65	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	215,582.13	215,582.13	0.00	215,582.00	0.13	
Total Operating Expenses - Proprietary Funds	310,995.91	333,556.93	-22,561.02	333,555.00	1.93	
Operating Income (Loss) - Proprietary Funds	-95,413.78	-117,974.80	22,561.02	-117,973.00	-1.80	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	79,963.90	94,893.36	-14,929.46	106,893.00	-11,999.64	
Net Transfers In (Out) - Proprietary Funds	12,000.00	12,000.00	0.00	0.00	12,000.00	
Net Income (Loss) - Proprietary Funds	-3,449.88	-11,081.44	7,631.56	-11,080.00	-1.44	
Net Assets, July 1, 2008 - Proprietary Funds	8,922.79	8,922.79	0.00	64,978.00	-56,055.21	
Net Assets, June 30, 2009 - Proprietary Funds	5,472.91	-2,158.65	7,631.56	53,898.00	-56,056.65	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	28,968.67	29,638.13	-669.46	0.00	29,638.13	
Fund 51 - On-Behalf Expenditures	28,968.67	29,638.13	-669.46	0.00	29,638.13	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	354,320.54	-354,320.54	354,319.00	1.54	Note E: page 28 of audit report
Depreciation Expense - Fund 81	0.00	7,178.48	-7,178.48	7,178.00	0.48	Note E: page 28 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	1,227,965.47	1,197,719.03	30,246.44	1,197,719.03	0.00	
On-Behalf Payments (Audit)	0.00	0.00	0.00	29,638.00	-29,638.00	See page 33 of audit report; Note P On-behalf payments total sum \$1,197,718
On-Behalf Payments (Audit - KDE Web)	-1,227,965.47	-1,197,719.03	-30,246.44	-1,168,081.03	-29,638.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	354,320.54	-354,320.54	0.00	354,320.54	Program Error
Change Total assets	0.00	-354,320.54	354,320.54	0.00	-354,320.54	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-354,320.54	354,320.54	0.00	-354,320.54	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	7,178.48	-7,178.48	0.00	7,178.48	Program Error
Change Total assets	0.00	-7,178.48	7,178.48	0.00	-7,178.48	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-7,178.48	7,178.48	0.00	-7,178.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	0.00	361,499.02	-361,499.02	0.00	361,499.02	Program Error
Change in Total Fixed Assets	0.00	-361,499.02	361,499.02	0.00	-361,499.02	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-361,499.02	361,499.02	0.00	-361,499.02	